Docket No.: 050340-0181 **PATENT**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277

Takashi FUKUDA : Confirmation Number: 2751

Application No.: 10/520,082 : Group Art Unit: 1795

Filed: January 05, 2005 : Examiner: HODGE, Robert W.

For: FUEL CELL POWER PLANT

RESPONSE TO OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

These remarks are being filed in response to the Office Action mailed November 7, 2008.

Remarks begin on page 2 of this paper.